



Form CT-RL Application for Tobacco Retailer License

Rev. 8/10

**Massachusetts
Department of
Revenue**

This application is for a tobacco retailer license for the period October 1, 2010 through September 30, 2012. Please read the instructions below. License fee is \$50 for over-the-counter cigarette sales, and \$50 for each cigarette vending machine. Complete a separate application for each vending machine. There is no fee if you are only selling cigars and/or smoking tobacco.

Registration Information.

Please print. **Note:** You **must** be registered for sales tax before applying.
How are cigarettes sold? ☐ Over the counter ☐ Vending machine
Please check all that apply: ☐ Cigarettes ☐ Cigars and/or smoking tobacco

Legal name of business	Federal Identification number	Application number (DOR use only)		
		CODE-3		
Mailing address	City/Town	State	Zip	Telephone
Trade name				
Street address of retail sale location	City/Town	State	Zip	Telephone
Name(s) of owner(s)	Type of business	E-mail address		

I hereby certify that I agree to conform with the provisions of the Massachusetts General Laws, Chapters 62C and 64C, as amended, and with all rules and regulations made thereunder, and have complied with all laws of the Commonwealth relating to taxes. Signed under the penalties of perjury.

Signature	Title	Date
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Mail to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**

General Instructions

You must obtain a tobacco retailer license before purchasing and selling cigarettes and/or cigars and smoking tobacco. **You must be registered to collect sales tax before applying for a tobacco retailer license.** If you have not registered for sales tax, go to DOR's website at www.mass.gov/dor or call the Customer Service Bureau at (617) 887-MDOR.

Enter all information on application as shown on sample.

Check the box which indicates how you sell cigarettes (cigarettes include "little cigars" and smokeless tobacco). If you sell cigarettes over the counter, there is a \$50 fee for obtaining or renewing your license. If you sell cigarettes in vending machines, there is a \$50 fee for **each** machine. Complete a separate application for each vending machine. There is no fee if you are only selling cigars and/or smoking tobacco.

Legal name of business. Enter the legal name of your business for mailing purposes. For most retailers this will be the same as their trade name.

Federal Identification. Enter your Federal Identification (FID) number. Under Massachusetts law, if you are not a sole proprietor, you must have a FID number to sell cigarettes and/or cigars and smoking tobacco.

Mailing address. If you want your application sent to a location other than the retail sale location, enter that address here. Be sure to include the Zip code. Also enter your telephone number for that address, including the area code.

Trade name. If the retail sale location is different from the mailing address, enter the trade name of the retail sale location here. If the retail sale location and mailing address are the same, leave this section blank.

Address of retail sale location. Enter the address of the retail sale location. If this address is the same as the mailing address, leave this section blank. Also enter the telephone number for the sale location, including the area code.

Enter the name(s) of the owner(s) of the business.

Enter the type of business in which you sell cigarettes, cigars and/or smoking tobacco; for example, grocery store, gas station, etc.

Enter the e-mail address, if any, of the business owner.

Signature. Be sure to sign your name above, and enter your title and the date on this application. Your application will not be processed without your signature. Make your check(s) payable to the Commonwealth of Massachusetts. Mail your application along with any required fee to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**

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Registration Information. Please print. Note: You must be registered for sales tax before applying. How are cigarettes sold? <input type="checkbox"/> Over the counter <input checked="" type="checkbox"/> Vending machine Please check all that apply: <input type="checkbox"/> Cigarettes <input checked="" type="checkbox"/> Cigars and/or smoking tobacco		
Legal name of business	Federal Identification number	Application number (DOR use only)
ABC Inc.	123-456-789	CODE-3
Mailing address	City/Town	State Zip Telephone
PO Box 123	Scituate	MA 02066781-555-9999
Trade name		
Charles Steak & Ale		
Street address of retail sale location	City/Town	State Zip Telephone
444 Spring Road	Scituate	MA 02066 781-555-1111
Name(s) of owner(s)	Type of business	E-mail address
Charles D. Burns	Restaurant	cdburns@aol.com